



State of Nevada – Department Of Personnel

CLASS SPECIFICATION

<u>TITLE</u>	<u>GRADE</u>	<u>EEO-4</u>	<u>CODE</u>
SUPERVISING AUDITOR II	38	B	7.139
SUPERVISING AUDITOR I	37	B	7.145
AUDITOR III	36	B	7.148
AUDITOR II	34	B	7.154
AUDITOR I	32	B	7.161

SERIES CONCEPTS

Auditors conduct audits on accounts, records, activities, operations and/or internal controls of individuals, business organizations, state agencies or other government jurisdictions subject to State taxation or regulation to ensure compliance with State and Federal rules and regulations and legal requirements and/or proper safeguarding of agency funds.

Incumbents research the past audit history of individuals, organizations or agencies and develop an audit plan.

Incumbents review accounts and records, examine narrative and flowchart documentation and interview personnel involved to determine compliance to a specific set of governing laws, rules, regulations, policies, procedures and contracts. This may involve an in-depth investigation of past activities and practices of the individual or organization which may not be readily apparent from examining business records, but which may have to be obtained from a variety of other sources.

Incumbents document all findings and prepare work papers and reports that summarize audit findings and recommendations regarding controls and operational procedures, improvements and modifications in order to standardize systems and/or practices, to strengthen the integrity of the system and to ensure compliance with all regulations and policies.

Incumbents conduct entrance and exit interviews with individuals, organization representatives or agency division heads to explain the purpose and scope of the audit, to discuss findings, verify facts and answer questions regarding the audit.

Incumbents monitor the progress of implementation and the ongoing adherence to procedures and policies established as a result of audit findings.

Incumbents conduct special investigations and specific audits in areas determined to be "at risk" by the supervisor. Investigate suspected instances of employee fraud as necessary.

SUPERVISING AUDITOR II	38	B	7.139
SUPERVISING AUDITOR I	37	B	7.145
AUDITOR III	36	B	7.148
AUDITOR II	34	B	7.154
AUDITOR I	32	B	7.161

Page 2 of 11

SERIES CONCEPT (cont.)

Incumbents prepare reports, conduct research, and develop case files for maintaining evidence in each case. Evidence is preserved and utilized to develop final departmental administrative determinations and may be used for future litigation.

Incumbents may represent evidence before state governing bodies and/or provide testimony in a court of law in defense of the departmental administrative determinations.

Incumbents effect collection of delinquent contributions including recommending possible legal action against delinquent entities and may serve legal documents to execute on judgment liens and instruct sheriff's department to seize assets.

Incumbents perform related work as required.

CLASS CONCEPTS

SUPERVISING AUDITOR II

Under general direction, Supervising Auditors are expected to be knowledgeable of and able to perform the full range of duties described in the series concept. However, incumbents' primary responsibility is for the development, implementation and review of audit programs, workpapers, and reports prepared by lower level Auditors over which they have full supervisory authority. Work is assigned through goals and objectives and reviewed through goal attainment and as unusual circumstances occur.

SUPERVISING AUDITOR I

Under general direction, acts as a Regional Audit Manager in the Employment Security Department.

AUDITOR III

Under direction, Auditor III's are expected to perform the full range of duties described in the series concept. Incumbents supervise lower level auditors, as well as conducting audits which are sensitive or highly complex in nature. They are responsible for assigning work, reviewing it for technical accuracy, and providing assistance as needed. This class represents the first line supervisory level within the class series. OR, positions allocated as Auditor III perform internal audits on an ongoing basis.

SUPERVISING AUDITOR II	38	B	7.139
SUPERVISING AUDITOR I	37	B	7.145
AUDITOR III	36	B	7.148
AUDITOR II	34	B	7.154
AUDITOR I	32	B	7.161

Page 3 of 11

CLASS CONCEPTS (cont.)

AUDITOR II

Under direction, Auditor II's perform the full range of duties as described in the series concept. This is the journey level in the series. Work is assigned through goals and objectives and is reviewed for technical accuracy. Incumbents are expected to perform audits of both a routine and complex nature. They serve as lead workers over less experienced lower level auditors.

AUDITOR I

Under general supervision, Auditor I's perform the full range of duties as described in the series concept in a training capacity. Work is assigned through specific instructions and is reviewed for technical accuracy. Incumbents are expected to assist higher level auditors in conducting audits of a routine nature. This class represents the entry level trainee class which provides progression to the next higher level in the series upon meeting the minimum qualifications for the higher class and with the recommendation of the appointing authority.

MINIMUM QUALIFICATIONS

SUPERVISING AUDITOR II:

EDUCATION AND EXPERIENCE:

I

Graduation from an accredited college or university in accounting and five years of professional level auditing or accounting experience involving analyzing financial information and making recommendations based upon that analysis; OR

II

Two years experience comparable to an Auditor III in Nevada State service; OR

III

Graduation from high school or an equivalent education and eight years of auditing or accounting experience involving analyzing financial information and making recommendations based upon that analysis, and six semester hours in accounting from an accredited institution; OR

SUPERVISING AUDITOR II	38	B	7.139
SUPERVISING AUDITOR I	37	B	7.145
AUDITOR III	36	B	7.148
AUDITOR II	34	B	7.154
AUDITOR I	32	B	7.161

Page 4 of 11

MINIMUM QUALIFICATIONS (cont.)

EDUCATION AND EXPERIENCE: (cont.)

IV

An equivalent combination of education and experience. NOTE: Minimal post-secondary coursework of six units in beginning accounting is required.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES: (These may be acquired on the job and/or are needed to perform the work assigned.)

Skill in motivating others to effective action.

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES: (Applicants will be screened for possession of these through written, oral, performance or other evaluation procedures.)

Knowledge of supervisory techniques including selection, modification, training, work assignment and review, employee evaluation, setting work performance standards and discipline. Thorough knowledge of the functions, operations, purpose and goals of each Department unit. Thorough knowledge of audit procedures sufficient to complete and/or review complex audits. Thorough knowledge of generally accepted accounting principles to sufficiently evaluate financial information provided by both private and government entities. Thorough knowledge of generally accepted governmental auditing standards and generally accepted auditing standards to effectively conduct audits of both private and government entities. Broad knowledge of Federal and State rules, regulations, guidelines and statutes governing particular tax or program of responsibility in order to effectively determine organizations' compliance. Thorough knowledge of accounting and financial record keeping principles and practices to sufficiently examine and analyze a variety of business records and develop meaningful conclusions based upon that analysis in situations involving a high degree of sensitivity and complexity.

Skill in written English sufficient to compose reports and business correspondence and to communicate with a variety of people to effectively gather and transmit necessary information. Skill in basic mathematical computation. Skill in organizing the activities of others and delegating work to effectively accomplish goals and objectives of a project according to prescribed time frames.

SUPERVISING AUDITOR II	38	B	7.139
SUPERVISING AUDITOR I	37	B	7.145
AUDITOR III	36	B	7.148
AUDITOR II	34	B	7.154
AUDITOR I	32	B	7.161

Page 5 of 11

MINIMUM QUALIFICATIONS (cont.)

LICENSE:

Requires a valid State of Nevada driver's license or evidence of equivalent mobility.

SUPERVISING AUDITOR I:

EDUCATION AND EXPERIENCE:

I

Graduation from an accredited four year college or university in accounting and three years of professional level auditing or accounting experience involving analyzing financial information and making recommendations based upon that analysis; OR

II

One year of experience comparable to an Auditor II in Nevada State service; OR

III

Graduation from high school or an equivalent education and five years of auditing or accounting experience involving analyzing financial information and making recommendations based upon that analysis and six semester credit hours in accounting from an accredited institution; OR

IV

An equivalent combination of education and experience. NOTE: Minimal post-secondary coursework of six units in beginning accounting is required.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES: (These may be acquired on the job and/or are needed to perform the work assigned.)

Knowledge of supervisory techniques including selection, motivation, training, work assignment and review, employee evaluation, setting work performance standards and discipline.

Skill in motivating others to effective action. Skill in organizing the activities of others and delegating work to effectively accomplish goals and objectives of a project according to prescribed time frames.

SUPERVISING AUDITOR II	38	B	7.139
SUPERVISING AUDITOR I	37	B	7.145
AUDITOR III	36	B	7.148
AUDITOR II	34	B	7.154
AUDITOR I	32	B	7.161

Page 6 of 11

MINIMUM QUALIFICATIONS (cont.)

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES: (Applicants will be screened for possession of these through written, oral, performance or other evaluation procedures.)

Thorough knowledge of generally accepted accounting principles to sufficiently evaluate financial information provided by both private and government entities. Knowledge of administrative law procedures for an administrative hearing, as well as the collection and presentation of evidence at administrative hearings. Thorough knowledge of generally accepted governmental auditing standards and generally accepted auditing standards to effectively conduct audits of both private and government entities. Broad knowledge of Federal and State rules, regulations, guidelines and statutes governing particular tax or program of responsibility in order to effectively determine organizations' compliance. Thorough knowledge of accounting and financial record keeping principles and practices to sufficiently examine and analyze a variety of business records and develop meaningful conclusions based upon that analysis in situations involving a high degree of sensitivity and complexity.

Skill in organizing and presenting evidence and documentation. Skill in written English sufficient to compose reports and business correspondence and to communicate with a variety of people to effectively gather and transmit necessary information. Skill in basic mathematical computation.

LICENSE:

Requires a valid State of Nevada driver's license or evidence of equivalent mobility.

AUDITOR III:

EDUCATION AND EXPERIENCE:

I

Graduation from an accredited four year college or university in accounting and two years of professional level auditing or accounting experience involving analyzing financial information and making recommendations based upon that analysis; OR

II

One year of experience comparable to an Auditor II in Nevada State service; OR

SUPERVISING AUDITOR II	38	B	7.139
SUPERVISING AUDITOR I	37	B	7.145
AUDITOR III	36	B	7.148
AUDITOR II	34	B	7.154
AUDITOR I	32	B	7.161

Page 7 of 11

MINIMUM QUALIFICATIONS (cont.)

EDUCATION AND EXPERIENCE: (cont.)

III

Graduation from high school or an equivalent education and five years of auditing or accounting experience involving analyzing financial information and making recommendations based upon that analysis and six semester credit hours in accounting from an accredited institution; OR

IV

An equivalent combination of education and experience. NOTE: Minimal post-secondary coursework of six units in beginning accounting is required.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES: (These may be acquired on the job and/or are needed to perform the work assigned.)

Knowledge of supervisory techniques including selection, motivation, training, work assignment and review, employee evaluation, setting work performance standards and discipline.

Skill in motivating others to effective action. Skill in organizing the activities of others and delegating work to effectively accomplish goals and objectives of a project according to prescribed time frames.

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES: (Applicants will be screened for possession of these through written, oral, performance or other evaluation procedures.)

Thorough knowledge of generally accepted accounting principles to sufficiently evaluate financial information provided by both private and government entities. Knowledge of administrative law procedures for an administrative hearing, as well as the collection and presentation of evidence at administrative hearings. Thorough knowledge of generally accepted governmental auditing standards and generally accepted auditing standards to effectively conduct audits of both private and government entities. Broad knowledge of Federal and State rules, regulations, guidelines and statutes governing particular tax or program of responsibility in order to effectively determine organizations' compliance. Thorough knowledge of accounting and financial record keeping principles and practices to sufficiently examine and analyze a variety of business records and develop meaningful conclusions based upon that analysis in situations involving a high degree of sensitivity and complexity.

SUPERVISING AUDITOR II	38	B	7.139
SUPERVISING AUDITOR I	37	B	7.145
AUDITOR III	36	B	7.148
AUDITOR II	34	B	7.154
AUDITOR I	32	B	7.161

Page 8 of 11

MINIMUM QUALIFICATIONS (cont.)

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES: (cont.)

Skill in organizing and presenting evidence and documentation. Skill in written English sufficient to compose reports and business correspondence and to communicate with a variety of people to effectively gather and transmit necessary information. Skill in basic mathematical computation.

LICENSE:

Requires a valid State of Nevada driver's license or evidence of equivalent mobility.

AUDITOR II:

EDUCATION AND EXPERIENCE:

I

Graduation from an accredited four year college or university in accounting and one year of professional level auditing or accounting experience involving analyzing financial information and making recommendations based upon that analysis; OR

II

One year of experience comparable to an Auditor I in Nevada State service; OR

III

Graduation from high school or an equivalent education and four years of auditing or accounting experience involving analyzing financial information and making recommendations based upon that analysis and six semester credit hours in accounting from an accredited institution; OR

IV

An equivalent combination of education and experience. NOTE: Minimal post-secondary coursework of six units in beginning accounting is required.

SUPERVISING AUDITOR II	38	B	7.139
SUPERVISING AUDITOR I	37	B	7.145
AUDITOR III	36	B	7.148
AUDITOR II	34	B	7.154
AUDITOR I	32	B	7.161

Page 9 of 11

MINIMUM QUALIFICATIONS (cont.)

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES: (These may be acquired on the job and/or are needed to perform the work assigned.)

Knowledge of and skill in carrying out audit procedures sufficient to complete complex audits with little or no supervision. Knowledge of data processing principles and methods of auditing computerized accounting systems. Knowledge of the laws, rules, regulations court decisions and precedents relevant to the area of assignment.

Skill in investigating laws, court cases, hearing officer decisions and/or other relevant research materials.

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES: (Applicants will be screened for possession of these through written, oral, performance or other evaluation procedures.)

Knowledge of generally accepted accounting principles and auditing standards. Knowledge of investigative procedures used to establish facts. Knowledge of report writing to delineate audit techniques utilized, facts discovered, and conclusions reached.

Skill in reading technical documents such as leases, rental agreements, purchase agreements, bids and financial statements. Skill in analyzing financial systems and making corrective recommendations.

Auditor II's are expected at the time of appointment to the class to perform the duties of the job by applying at full performance level with an increased degree of independence all knowledge and skills which were acquired and/or utilized at the Auditor Trainee level.

LICENSE:

Requires a valid State of Nevada driver's license or evidence of equivalent mobility.

SUPERVISING AUDITOR II	38	B	7.139
SUPERVISING AUDITOR I	37	B	7.145
AUDITOR III	36	B	7.148
AUDITOR II	34	B	7.154
AUDITOR I	32	B	7.161

Page 10 of 11

MINIMUM QUALIFICATIONS (cont.)

AUDITOR I:

EDUCATION AND EXPERIENCE:

I

Graduation from an accredited four year college or university in accounting or closely related field;
OR

II

Graduation from high school or an equivalent education and three years of professional level auditing or accounting experience involving analyzing financial information and making recommendations based upon that analysis and six semester credit hours in accounting from an accredited institution;
OR

III

An equivalent combination of education and experience. NOTE: Minimal post-secondary coursework of six units in beginning accounting is required.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES: (These may be acquired on the job and/or are needed to perform the work assigned.)

Knowledge of Federal and State rules, regulations, guidelines and statutes governing particular tax or program of responsibility in order to effectively determine organization's compliance. Knowledge of and skill in carrying out audit procedures sufficient to complete complex audits with little supervision.

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES: (Applicants will be screened for possession of these through written, oral, performance or other evaluation procedures.)

Knowledge of accounting and financial record keeping principles and practices to sufficiently examine and analyze a variety of business records and develop meaningful conclusions based upon that analysis. Knowledge of generally accepted accounting principles to sufficiently evaluate financial information provided by both private and government entities. General knowledge of generally accepted governmental auditing standards. Knowledge of generally accepted auditing standards to effectively conduct audits of both private and government entities.

SUPERVISING AUDITOR II	38	B	7.139
SUPERVISING AUDITOR I	37	B	7.145
AUDITOR III	36	B	7.148
AUDITOR II	34	B	7.154
AUDITOR I	32	B	7.161

Page 11 of 11

MINIMUM QUALIFICATIONS (cont.)

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES: (cont.)

Skill in basic mathematical computation. Skill in written English sufficient to compose reports and business correspondence and to communicate with a variety of people to effectively gather and transmit necessary information.

LICENSE:

Requires a valid State of Nevada driver's license or evidence of equivalent mobility.

	<u>7.139</u>	<u>7.145</u>	<u>7.148</u>	<u>7.154</u>	<u>7.161</u>
ESTABLISHED:	9/60	7/1/93P 3/9/93PC	1/1/61	1/1/62	5/18/78
REVISED:				9/1/64	
REVISED:			9/1/65		
REVISED:	4/1/66				
REVISED:			5/18/78	5/18/78	10/25/85
REVISED:				2/9/79-3	2/9/79-3
REVISED:	5/18/79-3				
REVISED;	1/24/84				
REVISED:			10/25/85	10/25/85	
REVISED:	11/13/87-3				
REVISED:			6/9/89-3	6/9/89-3	6/9/89-3
REVISED:	7/1/93P		7/1/93P	7/1/93P	7/1/93P
REVISED:	3/9/93PC		3/9/93PC	3/9/93PC	3/9/93PC
REVISED:	8/11/95UC	8/11/95UC	8/11/95UC	8/11/95UC	8/11/95UC